

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Bruno Gacek
DOCKET NO.: 03-30638.001-R-1 & 03-30638.002-R-1
PARCEL NO.: 18-07-412-041-0000 & 18-07-412-040-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Bruno Gacek, the appellant, by attorney Gary H. Smith of the Law Offices of Gary H. Smith, PC of Chicago, and the Cook County Board of Review (board).

The subject property consists of a 29-year-old, split-level single-family dwelling of frame construction and located in Lyons Township, Cook County. The residence contains two bathrooms, a finished partial basement and a one-car garage. The subject's improvement is prorated over two parcels allocating 50% of the assessment to each lot.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. The appellant claimed the living area is incorrect. As evidence of this claim the appellant submitted drawings of the subject delineating the building measurements. The appellant claimed the living area should be no more than 2,860 square feet (sf). Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement (based on 1,800 sf) assessment of \$27,446, or \$15.25 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered four suggested comparable properties located within a quarter mile of the subject. The comparables consist of split-level single-family dwellings of frame construction and range in age from 35 to 40 years. The comparables contain one or two bathrooms with half-baths, finished partial basements; all have air conditioning, two with

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO.	PROPERTY NO.	LAND	IMPR.	TOTAL
03-30638.001-R-1	18-07-412-041	\$2,789	\$13,723	\$18,924
03-30638.002-R-1	18-07-412-040	\$5,201	\$13,723	\$16,512

Subject only to the State multiplier as applicable.

PTAB/TMcG.

fireplaces and two-car garages. The comparables contain between 1,497 and 1,715 square feet of living area and have improvement assessments of between \$24,713 and \$28,067 or from \$16.37 to \$16.84 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has failed to overcome this burden.

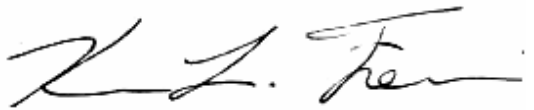
Based on the drawings, the PTAB finds the subject is a building containing 1,800 square feet of living area prorated over two parcels. The below grade, lower level of 1,010 square feet is not assessed as living area in class 2-34 properties. Therefore, 2,860 sf minus 1,010 sf equals 1,860 sf, which is the Assessor's approximate living area. The Board also finds the board's four comparables are similar to the subject with some variations in living area and are slightly inferior to the subject. These properties have improvement assessments ranging from \$16.37 to \$16.84 per square foot of living area. The subject's per square foot improvement assessment of \$15.25 is below the range of these properties. After considering the evidence in the record the PTAB finds the evidence is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.




Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.